

ANNEX 4-A
OPERATIONAL CERTIFICATION PROCEDURES
FOR THE RULES OF ORIGIN UNDER CHAPTER FOUR

For purposes of implementing Chapter 4, the following operational procedures on the issuance of Proof of Origin, verification of origin and other related administrative matters shall be observed:

Rule 1: Definitions

For purposes of this Annex:

- (a) **approved exporter** means an exporter duly authorized to complete an Origin Declaration on the origin of goods exported;
- (b) **customs authority** means the competent authority that is responsible under the law of a Party for the administration of customs laws and regulations¹;
- (c) **exporter** means a natural or juridical person located in the territory of a Party from where goods are exported by such a person;
- (d) **importer** means a natural or juridical person located in the territory of a Party into where goods are imported by such a person;
- (e) **issuing body** means a government authority or an entity designated or authorized by a Party to issue a Certificate of Origin and notified to the other Party in accordance with this Annex;
- (f) **producer** means a natural or juridical person who carries out production in the territory of a Party; and
- (g) **Proof of Origin** means a document which certifies that the goods exported meet the rules of origin provisions set out in Chapter 4.

¹ Such laws and regulations administered and enforced by the customs authority of each Party concerning the importation, exportation, and transit of goods as they relate to customs duties, charges, and other taxes or prohibitions, restrictions, and controls with respect to the movement of controlled items across the boundary of the customs authority of each Party.

Rule 2: Proof of Origin

1. The Proof of Origin may be in the form of:
 - (a) Certificate of Origin (Form KR-PH) issued by an issuing body;
 - (b) Origin Declaration made out by an approved exporter; or
 - (c) Origin Declaration made out by an exporter or producer.
2. The Parties shall implement the Certificate of Origin and approved exporter regimes upon the entry into force of this Agreement. In addition, the Origin Declaration by exporter or producer shall be implemented no later than 10 years after the date of entry into force of this Agreement.

Rule 3: Specimen Signatures and Official Seals of the Issuing Body

1. Each Party shall provide a list of the names, addresses, specimen signatures, and specimen of official seals of its issuing body, in hard copy or soft copy format, through the contact points. Any change in the said list shall be promptly provided in the same manner.
2. The specimen signatures and official seals of the issuing body shall be updated annually. A Certificate of Origin (Form KR-PH) issued by an official not included in the list referred to in paragraph 1 shall not be honored by the receiving Party.
3. Notwithstanding paragraphs 1 and 2, a Party shall not be required to provide the specimen signatures of its issuing body to the other Party, provided that it has established a secured website containing key information of the Certificate of Origin (Form KR-PH) issued by the exporting Party, namely reference number, HS code, description of the goods, quantity, date of issuance, and name of the exporter.
4.
 - (a) Immediately after the grant of an approved exporter status, each Party shall include the following information in a Party's secured website:
 - (i) approved exporter Authorization Code;
 - (ii) Issuance date and expiry date, if applicable, of an Approved Exporter Authorization;

- (b) A Party that has no secured website shall be required to promptly notify the other party of the information referred to in subparagraph (a), through its contact points.
- (c) Each Party shall notify the other Party on a regular basis of the following information, through its contact points:
 - (i) Legal name and address of the company;
 - (ii) List of products subject of the authorization, including product description HS in six digits²; and
 - (iii) List of authorized signatories and their respective specimen signatures, not exceeding 10 persons³ per company⁴.
- (d) Any change in sub-subparagraphs (i) through (iii) of paragraph 4(c) shall be notified in the same manner. Withdrawal or suspension of authorizations shall also be notified in the same manner.

5. Notwithstanding sub-subparagraph (iii) of paragraph 4(c), a Party shall not be required to provide the specimen signatures of its authorized signatories to the other Party, provided that it has established a secured website containing key information of the approved exporters authorized by the customs authority of the exporting Party.

6. An Origin Declaration made out by an approved exporter not included in the secured website or not notified shall not be honored by the receiving Party.

Rule 4: Electronic Origin Data Exchange System

The Parties endeavor to develop an Electronic Origin Data Exchange System to ensure the effective and efficient implementation of Chapter 4 in a manner jointly determined by the Parties.

Rule 5: Supporting Documents

² The necessity of retaining this requirement is subject to review after one year from the date of implementation of this Agreement.

³ The necessity of retaining this requirement will be reviewed after one year from the date of implementation of this Agreement.

⁴ The necessity of retaining this requirement is subject to review after one year from the date of implementation of this Agreement.

1. For purposes of determining originating status, the issuing body shall have the right to request for supporting documentary evidence or to carry out checks considered appropriate in accordance with the laws and regulations of a Party.

2. The Parties are encouraged to allow the submission of electronic supporting documents, if available, to carry out checks related to a Certificate of Origin (Form KR-PH) issued by the issuing body considered appropriate, in accordance with the laws and regulations of a Party.

Rule 6: Pre-exportation Examination

1. The producer or exporter, or its authorized representative, shall apply to the issuing body, in accordance with the Party's laws and regulations, requesting for pre-exportation examination of the origin of the goods.

2. The result of the examination, subject to review periodically or whenever appropriate, shall be accepted as the supporting evidence in determining the origin of said goods to be exported thereafter. The pre-exportation examination may not apply to goods of which, by their nature, origin can be easily determined.

Rule 7: Certificate of Origin (Form KR-PH)

1. The producer or exporter, or its authorized representative, shall apply for a Certificate of Origin (Form KR-PH) referred to in Rule 2.1(a), together with appropriate supporting documents, proving that the goods to be exported qualify for the issuance of a Certificate of Origin (Form KR-PH), consistent with the laws and regulations of the Parties.

2. The issuing body shall, to the best of its competence and ability, carry out proper examination, in accordance with the laws and regulations of the Party, upon each application for a Certification of Origin (Form KR-PH) to ensure that:

- (a) the Certificate of Origin (Form KR-PH) is duly completed and signed by the authorized signatory;
- (b) the origin of the goods is in conformity with Chapter 4;
- (c) other statements in the Certificate of Origin (Form KR-PH) correspond to supporting documentary evidence submitted; and

- (d) the description, quantity and weight of the goods, marks and number on packages, number and type of packages as specified, conform to the goods to be exported.
- 3. Multiple items declared on the same Certificate of Origin (Form KR-PH) shall be allowed, provided that each item must qualify separately on its own merit.
- 4. A Certificate of Origin (Form KR-PH) shall be on an A4 size paper and shall be in the form set out in Appendix 4-A-1. It shall be made in the English language. The Certificate of Origin (Form KR-PH) shall reflect the FOB value in Box 9 only when the RVC criterion is applied.
- 5. A Certificate of Origin (Form KR-PH) shall comprise of one original and two copies (duplicate and triplicate). It shall bear a reference number separately given by each place or office of issuance.
- 6. The original copy shall be forwarded by the producer or exporter to the importer for submission to the customs authority of the importing Party. The duplicate shall be retained by the issuing body of the exporting Party. The triplicate shall be retained by the producer or exporter.
- 7. The issuing body shall annually provide records of issued and accepted Certificates of Origin (Form KR-PH), including issuing number and date, producer or exporter, and description of goods, to the customs authority of the importing Party.
- 8. For purposes of claiming preferential tariff treatment, the importer shall submit to the customs authority of the importing Party at the time of import an import declaration, a Certificate of Origin (Form KR-PH), including supporting documents (i.e. invoices and, when required, the through Bill of Lading issued in the territory of the exporting Party) and other documents as required in accordance with the laws and regulations of the importing Party.
- 9. In cases where a Certificate of Origin (Form KR-PH) is rejected by the customs authority of the importing Party, the issuing body shall be duly notified of the grounds for the denial of preferential tariff treatment.
- 10. In cases where a Certificate of Origin (Form KR-PH) is not accepted, as stated in paragraph 9, the customs authority of the importing Party, as it deems fit, shall accept and consider the clarifications made by the customs authority or issuing body and determine whether the Certificate of Origin (Form KR-PH) will be accepted for the grant of preferential tariff treatment. The clarifications should be detailed and exhaustive in addressing the grounds for denial of preferential tariff treatment raised by the importing Party. The decision

for the grant or denial of preferential tariff treatment shall be notified to the issuing body within three months from the date of receipt of the clarifications.

11. Neither erasures nor superimpositions shall be allowed on a Certificate of Origin (Form KR-PH). Any alteration shall be made by striking out the erroneous entries and provide any additional information required. Such alterations shall be approved by an official authorized to sign a Certificate of Origin (Form KR-PH) and certified by the issuing body. Unused spaces shall be crossed out to prevent any subsequent addition. Alternatively, a new Certificate of Origin (Form KR-PH) may be issued to replace the erroneous Certificate of Origin (Form KR-PH). The issuing body shall specify the date of issuance of the originally issued Certificate of Origin (Form KR-PH) in the new Certificate of Origin (Form KR-PH).

12. A Certificate of Origin (Form KR-PH) shall be issued prior to or at the time of exportation or soon thereafter but not more than three working days from the date of shipment, whenever the goods to be exported can be considered to be originating in the territory of the exporting Party within the meaning of Chapter 4.

13. In exceptional cases where a Certificate of Origin (Form KR-PH) has not been issued prior to or at the time of exportation or no later than three working days from the date of shipment due to involuntary errors, omissions, or other valid causes, a Certificate of Origin (Form KR-PH) may be issued retroactively but no later than one year from the date of shipment, bearing the words "ISSUED RETROACTIVELY".

14. In the event of theft, loss, or destruction of a Certificate of Origin (Form KR-PH), the producer or exporter may apply in writing or electronically to the issuing body for a certified true copy of the original to be made out on the basis of the export documents in its possession bearing the endorsement of the words "CERTIFIED TRUE COPY" in box 12 of the Certificate of Origin (Form KR-PH). This copy shall bear the date of issuance of the original Certificate of Origin (Form KR-PH). The certified true copy of the Certificate of Origin (Form KR-PH) shall be issued no later than one year from the date of issuance of the original Certificate of Origin (Form KR-PH).

Rule 8: Approved Exporter

1. The customs authority of the exporting Party may authorize an exporter who makes shipments of goods under this Agreement (hereinafter referred to as "approved exporter") to complete Origin Declarations with regard to the originating status of the goods concerned. An exporter seeking such authorization must apply, in writing or electronically, and must offer to the

satisfaction of the customs authority all guarantees necessary to verify the originating status of the goods for which an Origin Declaration was completed.

2. The customs authority may grant the status of approved exporter subject to any conditions which it considers appropriate, including the following:

- (a) The exporter is duly registered in accordance with the laws and regulations of the exporting Party;
- (b) The exporter must know and understand the Rules of Origin as laid down in this Agreement;
- (c) The exporter should have a satisfactory level of experience in export in accordance with the laws and regulations of the exporting Party;
- (d) The exporter has no record of any fraud, including in the Rules of Origin, in accordance with the laws and regulations of the exporting Party;
- (e) The exporter must have a good compliance measured by risk management of the customs authority of the exporting Party;
- (f) The exporter, in the case of a trader, must have a “manufacturer’s declaration” indicating the origin of the good to be subject to self-certification and readiness of the manufacturer to cooperate in verification, should the need arise;
- (g) The exporter must have a sound bookkeeping and record-keeping system, in accordance with the laws and regulations of the exporting Party; and
- (h) The exporter shall be required to undertake pre-exportation examination. The pre-exportation examination may not apply to the goods of which, by their nature, origin can be easily determined.

3. The customs authority shall:

- (a) make its approved exporter procedures and requirements public and easily available;
- (b) give authorization in writing or by electronic means;
- (c) grant the approved exporter an authorization code which must be included in the Declaration of Origin; and

- (d) exchange information with the other Party through a secured website or any electronic means in relation to the authorization granted.
- 4. An approved exporter shall have the following obligations:
 - (a) grant the customs authority access to records and premises for the purpose of monitoring the use of authorization and verification of the correctness of declarations completed;
 - (b) complete Origin Declarations only for goods for which the approved exporter has been authorized and has all appropriate documents proving the originating status of the goods concerned at the time of completion of the declaration;
 - (c) continue to comply with the conditions set out in paragraph 2;
 - (d) cooperate in verification;
 - (e) accept full responsibility for all Origin Declarations completed, including any misuse; and
 - (f) promptly inform the customs authority of any changes related to the information submitted under Rule 3.4.
- 5. The customs authority shall monitor the proper use of the authorization, including verification of the correctness of Origin Declarations completed. Decisions on the frequency and depth of such actions should be risk-based. Furthermore, the customs authority will act on retrospective verification requests by the customs authority of the importing Party, in conformity with Rule 15.
- 6. An approved exporter may, at his own discretion, apply for a Certificate of Origin (Form KR-PH) in place of completing an Origin Declaration.
- 7. The customs authority may withdraw the authorization at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, no longer fulfils the conditions referred to in paragraph 2, or otherwise abuses the authorization.

Rule 9: Origin Declaration

- 1. Each Party shall provide that an importer may make a claim for preferential tariff treatment based on a written or electronic Origin Declaration

referred to in Rule 2.1(b) and Rules 2.1(c). The Origin Declaration may be in the forms set out in Appendix 4-A-2.

2. The Origin Declaration referred to in paragraph 1 shall:

- (a) be completed in the English language; and
- (b) include the following information:
 - (i) the name of the certifying person, including, contact details for obtaining identifying information;
 - (ii) the importer of the goods;
 - (iii) the exporter of the goods (if different from the producer);
 - (iv) the producer of the goods (if known);
 - (v) the six-digit classification(s) under the HS and the description of the goods;
 - (vi) the origin criterion under which the goods qualify;
 - (vii) date of the Origin Declaration; and
 - (viii) in case of blanket declaration issued as set out in paragraph 4(b), the period that the Origin Declaration covers.

3. Each Party shall provide that where an exporter in its territory is not the producer of the goods, the exporter may complete and sign an Origin Declaration on the basis of:

- (a) its full knowledge of whether the goods qualify as originating goods;
- (b) its reasonable reliance on the producer's written representation that the goods qualify as originating goods; or
- (c) a completed and signed Origin Declaration for the goods voluntarily provided to the exporter by the producer.

4. Each Party shall provide that an Origin Declaration referred to in Rule 2.1(b) and Rule 2.1(c), duly completed and signed by an exporter or producer in the territory of the other Party, is applicable to:

- (a) a single shipment of one or more goods into the other Party's territory; or
- (b) multiple shipments of identical goods to the same importer within the period specified in the Origin Declaration, not exceeding 12 months from the date of original declaration.

5. The Origin Declaration by an approved exporter referred to in Rule 2.1(b) shall be completed on the commercial invoice. However, if the Origin Declaration cannot be completed on the commercial invoice at the time of exportation, it may be completed on any of the following commercial documents: billing statement, delivery order, or packing list, and will be accepted at the time of importation if submitted together with the commercial invoice.

Rule 10: Validity Period of the Proof of Origin

The following period for the presentation of the Proof of Origin shall be observed:

- (a) The Proof of Origin shall be valid for a period of 12 months for origin certification purposes, from the date of issuance or, in the case of the Origin Declaration, from the date of completion, and must be submitted to the customs authority of the importing Party within that period;
- (b) Where the Proof of Origin is submitted to the customs authority of the importing Party after the expiration of the time limit for its submission, such Proof of Origin shall be accepted when failure to observe the time limit results from force majeure or other valid causes beyond the control of the exporter or producer; and
- (c) In other cases of belated presentation, the customs authority of the importing Party may accept such Proof of Origin provided that the goods have been imported before the expiration of the prescribed period.

Rule 11: Claims for Preferential Tariff Treatment

1. Except as otherwise provided for in Chapter 4, each Party shall require an importer in its territory that claims preferential tariff treatment to:

- (a) make a declaration in the customs declaration that the goods qualify as originating goods;

- (b) have in its possession the valid Proof of Origin referred to in Rule 2.1(b) or Rule 2.1(c) at the time the statement referred to in subparagraph (a) is made;
 - (c) have in its possession the documents which certify that the requirements established in Article 4.15 have been met, where applicable; and
 - (d) submit the valid Proof of Origin, as well as documents referred to in subparagraph (c) to the customs authority, when it is required.
2. Where an importer has a reason to believe that a Proof of Origin on which a statement was based contained incorrect information, the importer shall make a corrected statement and pay, if any, customs duty owed.

Rule 12: Post-Importation Claims for Preferential Tariff Treatment

1. An importing Party shall provide that, where originating goods were imported into its territory, an importer may make a claim for preferential tariff treatment and apply for a refund of any excess duties paid within one year from the date of importation, or such longer period as specified in the laws and regulations of the importing Party, upon presentation to the customs authority of the importing Party of the following:

- (a) a Proof of Origin and other evidence that the goods qualify as originating goods; and
 - (b) such other documents in relation to the importation of the goods as the customs authority may require to satisfactorily prove the claim for preferential tariff treatment.
2. Notwithstanding paragraph 1, each Party may require, in accordance with its laws and regulations, that the importer, at the time of importation, indicate to the customs authority of the importing Party its intention to claim preferential tariff treatment.

Rule 13: Waiver of Proof of Origin

A Proof of Origin shall not be required for:

- (a) goods originating in the territory of a Party which does not exceed US\$ 200 FOB; or
- (b) goods sent by post from the territory of a Party which does not exceed US\$ 200 FOB,

provided that the importation does not form part of one or more importations that may reasonably be considered to have been undertaken or arranged for purposes of avoiding the submission of a Proof of Origin.

Rule 14: Treatment of Minor Discrepancies

1. Where the origin of the goods is not in doubt, the discovery of minor discrepancies, such as typographical errors, between the statements made in the Proof of Origin and those made in the documents submitted to the customs authority of the importing Party for purposes of carrying out the formalities for importing the goods, shall not ipso facto invalidate the Proof of Origin if it does in fact correspond to the goods submitted.

2. For multiple items declared under the same Proof of Origin, a problem encountered with one of the items listed shall not affect or delay the granting of preferential tariff treatment and customs clearance of the remaining items listed in the Proof of Origin. Rule 15.3(d) may be applied to the goods in question.

Rule 15: Verification

1. For purposes of determining whether goods imported into the territory of a Party from the territory of the other Party qualify as originating, the customs authority of the importing Party may conduct a verification in the following order:

- (a) written requests for additional information from the importer;
- (b) written requests for additional information from the exporter or producer;
- (c) written requests to the customs authority of the exporting Party to verify the origin of the goods; and
- (d) verification visits to the premises of an exporter or producer in the territory of the exporting Party.

The Parties may agree to any other procedures in the future, which may be conducted at any stage of the verification process.

2. For purposes of paragraph 1(a) and paragraph 1(b):

- (a) the written request for information made by the importing Party will indicate that the time period the importer, exporter, or producer has to return the information and documentation required will be one month from the date of its receipt or for a longer period as the Parties may agree;
- (b) when the customs authority of the importing Party has received the information and documents required pursuant to paragraphs 1(a) and paragraph 1(b), and considers that it needs more information to determine the origin of the goods subject to verification, it may request additional information from the importer, exporter, or producer; and
- (c) where an importer, exporter, or producer fails to provide the information and documents required within the period referred to in subparagraph (a), the importing Party may deny preferential tariff treatment to the goods in question after providing at least one month written notice to the importer, exporter, or producer to provide written comments or additional information that will be taken into account prior to completing the verification.

3. Where the customs authority of the importing Party requests assistance under paragraph 1(c):

- (a) the customs authority of the exporting Party shall conduct a verification on a producer or exporter's cost statement based on the current cost and prices, within a six-month timeframe from receipt of the request;
- (b) the request for verification shall be accompanied by the Proof of Origin concerned and shall specify the reasons and any additional information suggesting that the particulars given on the said Proof of Origin may be inaccurate, unless the verification is requested on a random basis;
- (c) the customs authority receiving a request for verification shall respond to the request promptly and reply within three months after the receipt of the request;
- (d) the customs authority of the importing Party may suspend the provisions on preferential tariff treatment while awaiting the

result of verification. However, it may release the goods to the importer subject to any administrative measures deemed necessary, provided that they are not subject to import prohibition or restriction and there is no suspicion of fraud; and

- (e) the customs authority shall promptly transmit the results of the verification process to the importing Party which shall then determine whether or not the subject goods are originating. The entire process of verification including the process of notifying the customs authority of the exporting Party the result of determination whether or not the goods are originating shall be completed within six months. While awaiting the results of the verification, subparagraph (d) shall apply.

4. Where the customs authority of the importing Party intends to conduct verification under paragraph 1(d):

- (a) prior to the conduct of a verification visit, the importing Party shall deliver a written notification of its intention to conduct the verification visit to:
 - (i) the exporter or producer whose premises are to be visited;
 - (ii) the issuing body of the Party in whose territory the verification visit is to occur, where applicable;
 - (iii) the customs authority of the Party in whose territory the verification visit is to occur⁵; and
 - (iv) the importer of the goods subject of the verification visit.
- (b) The written notification mentioned in subparagraph (a) shall be as comprehensive as possible including, among others:
 - (i) the name of the customs authority issuing the notification;
 - (ii) the name of the exporter or producer whose premises are to be visited;
 - (iii) the proposed date for the verification visit;
 - (iv) the coverage of the proposed verification visit, including reference to the goods subject of the verification; and

⁵ This subparagraph shall apply to the approved exporter and Self-Declaration regimes.

- (v) the names and designation of the officials performing the verification visit.
- (c) The importing Party shall obtain a written consent of the exporter or producer whose premises are to be visited as mentioned in subparagraph (a) prior to the proposed verification visit.
- (d) When a written consent from the exporter or producer is not obtained within one month upon receipt of the notification pursuant to subparagraph (a), the notifying Party may deny preferential tariff treatment to the goods that would have been subject of the verification visit.
- (e) The customs authority receiving the notification may postpone the proposed verification visit and notify the importing Party of such intention within 15 days from the date of receipt of the notification. Notwithstanding the postponement of the verification visit, it shall be carried out within two months from the date of such receipt, or for a longer period as the Parties may agree.
- (f) The customs authority of the exporting Party shall be allowed to participate in the conduct of the verification visit.
- (g) The Party conducting the verification visit shall provide the exporter or producer whose goods are the subject of the verification and the customs authority with a written determination of whether or not the subject goods qualify as originating goods.
- (h) Any suspended preferential tariff treatment shall be reinstated upon receipt of the written determination referred to in subparagraph (g) that the goods qualify as originating goods.
- (i) The exporter or producer will be allowed one month, from receipt of the written determination, to provide in writing comments or additional information regarding the eligibility of the goods. If the goods are still found to be non-originating, the final written determination will be communicated to the customs authority within one month from receipt of the comments or additional information from the exporter or producer.
- (j) The verification visit process, including the actual visit and determination of whether the subject goods are originating or not, shall be carried out and its results communicated to the customs

authority within a maximum of six months. While awaiting the results of the verification visit, paragraph 3(d) on the suspension of preferential tariff treatment shall be applied.

Rule 16: Record Keeping Requirement

1. Each Party shall require that:
 - (a) its exporters or producers, or customs authority retain for at least a period of three years from the date of issuance of the Proof of Origin, or a longer period in accordance with the relevant laws and regulations of the exporting Party, all records necessary to prove that the goods for which the Proof of Origin was issued were originating; and
 - (b) its importers retain, for at least a period of three years from the date of importation of the goods, or a longer period, in accordance with the relevant laws and regulations of the importing Party, all records necessary to prove that the goods for which preferential tariff treatment was claimed were originating.
2. These records may be maintained in any medium that allows for prompt retrieval, including digital, electronic, optical, magnetic, or written form, in accordance with a Party's laws and regulations.

Rule 17: Special Cases

When destination of all or parts of the goods exported to the territory of a specified Party is changed, before or after its arrival in the territory of that Party, the following shall be observed:

- (a) even if the goods are already imported into the territory of a specified importing Party, the customs authority of that importing Party shall endorse the Proof of Origin for all or parts of the goods in case where the importer makes a written application for the preferential tariff treatment along with the submission of the Proof of Origin; or
- (b) if the changing of destination occurs during transportation to the territory of the importing Party as specified in the Proof of Origin, the exporter or producer shall apply in writing, accompanied with the issued Proof of Origin, for a new issuance for all or parts of the goods.

Rule 18: Exhibition of Goods

1. Notwithstanding Article 4.15, goods sent from the territory of the exporting Party for exhibition in another country and sold during or after the exhibition for importation into the territory of a Party shall be granted preferential tariff treatment on the condition that the goods meet the requirements as set out in Chapter 4, provided that they are shown to the satisfaction of the customs authority of the importing Party that:

- (a) an exporter has dispatched the goods from the territory of the exporting Party to the country where the exhibition has been held and has exhibited them there;
- (b) the exporter has sold the goods or transferred them to a consignee in the territory of the importing Party; and
- (c) the goods have been consigned during the exhibition or immediately thereafter to the territory of the importing Party in the state in which they were sent for exhibition.

2. For purposes of implementing paragraph 1, a Proof of Origin shall be provided to the relevant government authorities of the importing Party. The name and address of the exhibition shall be indicated. As evidence for the identification of the goods and the conditions under which they were exhibited, a certificate issued by the customs authorities of the country where the exhibition took place together with supporting documents prescribed in Article 4.15.3 may be required.

3. Paragraph 1 shall apply to any trade, agricultural or crafts exhibition, fair or similar show, or display in shops or business premises with a view to the sale of foreign goods and where the goods remain under customs control during the exhibition.

Rule 19: Third Party Invoicing

1. A claim for preferential tariff treatment with an invoice issued by a company other than the exporter shall be accepted, provided that the goods meet the requirements of Chapter 4.

2. For purposes of paragraph 1, the exporter of the goods shall indicate “third party invoice” and such information as name and country of the company issuing the invoice shall appear in the Proof of Origin.

Rule 20: Customs Contact Points

1. Each Party shall designate a contact point for all matters relating to this Annex.
2. When the contact point of a Party raises any matter arising from Chapter 4 to the contact point of any other Party, the customs authority of the latter Party shall assign its own experts to look into the matter and to respond with its findings and proposed solution for resolving the matter within a reasonable period of time.
3. The contact points shall endeavor to resolve any matter raised under Chapter 4, through consultations.